

**DETAIL BUDGET
PREPARATION
MANUAL**

Fiscal Year 2005-2006

**AN INSTRUCTIONAL GUIDE FOR PREPARING
DETAIL BUDGETS
FOR SUBMISSION TO THE
OFFICE OF STATE BUDGET**

SEPTEMBER 2004

DETAIL BUDGET PREPARATION MANUAL

Fiscal Year 2005-2006

**South Carolina Budget and Control Board
Office of State Budget**

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INTRODUCTION and CHAPTER SUMMARIES

The budgetary process serves an integral role in the fiscal management of state government and in the implementation of legislative policy. This process begins each year in September with the submission by each agency of a Detail Budget and culminates in the Appropriation Act finalized in June of the following year.

The Detail Budget Preparation Manual (Manual) is intended to assist agencies in preparing the Detail Budget for submission to the Office of State Budget (OSB). The Detail Budget document is the basis for the Appropriation Bill debated by the Legislature and must be completed in a timely manner for distribution to the members of the General Assembly. It is the responsibility of each agency to submit its Detail Budget in the format and the manner prescribed by the OSB in order to meet the publication deadline. Since the completion of the balanced Detail Budget depends upon when you receive it, check with your State Budget Analyst for the due date of your submission.

As you work to balance the Detail Budget, please do not hesitate to ask for assistance. Please contact your State Budget Analyst if you have any questions or procedural or data-entry problems. Please know that your State Budget Analyst wants to facilitate this process for you.

The Manual is divided into 9 Parts. Each Part is summarized as follows:

Part I - Balancing the Detail Budget

This section provides general instructions needed to balance the Detail Budget. This section is intended for use by budget development personnel experienced in Detail Budget preparation; therefore, if you need additional guidance to balance the Detail Budget, read Parts IV and V and contact your State Budget Analyst.

Part I also describes how the fiscal data in the skeleton Detail Budget were derived and identifies the modifications agencies must make to convert the “skeleton budget” into the balanced Detail Budget.

Part II - Making Changes to the Database On-Line

This section briefly describes how to gain access to the on-line Detail Budget (Expenditure and Revenue files), and identifies a separate software training manual, and training workshops conducted by the Office of State Budget.

Part III - Balancing the Skeleton Detail Budget (Step-by-Step Guidelines)

This section identifies, in much more detail than is presented in Part I, each step of the budget balancing process, specifying how to correct and balance the skeleton Detail Budget.

Part IV – Abbreviated Checklist for Balancing the Detail Budget

This section briefly outlines the items in the skeleton Detail Budget that must be balanced to various Comptroller General reports or other worksheets in the Detail Budget. It should be used as the final review checklist by all who prepare the Detail Budget for submission to the Office of State Budget.

Part V - Sample Allocation of State Funds for FY 2004-2005 and FY 2005-2006

This section describes and illustrates the format of the “Allocation of State Funds” that will be mailed to your agency in the first quarter and includes instructions on completing the Allocation Transfer Request form.

Part VI - Frequently Used Budget (Expenditure) Codes

This section contains a reference list of frequently used expenditure object codes. Such codes are incorporated in the Detail of Expenditures worksheets.

Part VII - Budget-Related Provisos

This section contains a summary of the legislative mandates included in the FY 2004-2005 Appropriation Act which are relevant to your preparation of the Detail Budget.

Please note, however, there are other Provisos that regulate the expenditure of funds. Please read through all the Provisos and make note of the ones that affect your agency or the expenditure of appropriated funds. The Provisos can be found in the FY 2004-2005 Appropriation Act and on the Internet at: <http://www.scstatehouse.net>. Select: Legislation/The Budget/Appropriation Bill 2004-2005 as ratified by the General Assembly. Select Part 1B Provisos.

Part VIII - Documents Needed to Prepare the Detail Budget

This section lists the documents required to complete the Detail Budget. The documents include end-of-year reports issued by the Comptroller General, the OSB, as well as invoices for various employer contributions costs. Your State Budget Analyst can provide you with copies of the relevant Comptroller General's reports.

Part IX - Timetable for the Detail Budget Preparation Process

This section identifies important deadlines pertaining to preparation of the Detail Budget for FY 2005-2006, and other important dates related to this process.

PART I
BALANCING THE DETAIL BUDGET
General Guidelines

A. OVERVIEW OF REQUIRED CHANGES

The Detail Budget document, containing three years' expenditure and revenue data, forms the basis for the upcoming annual Appropriation Bill debate. The budget files contained in the OSB computer are based on prior year expenditure data and the current year's Appropriation Act. The data does not contain an agency's current year Allocation of State Funds from the Budget and Control Board (BCB), carry-forward funds, federal and other fund revenues anticipated in the future year, nor certain other budget data. The Detail Budget data files that you receive may need to be modified to accurately reflect prior year expenditures, current year funding, and the recommended year base budget. In order to correct and balance the Detail Budget, the following changes may need to be made to the data files:

Prior Year Expenditures/Revenue Summary and Detail

1. Be sure that the program structure reflects the structure authorized by the Appropriation Act for this year.
2. Delete all capital project expenditures with a program code of 99 00 00 00.
3. Balance each program's expenditures to the CG #427 (program level) report.
4. Balance the Revenue Detail and Summary worksheets (Schedules I and II) to the CG's #404 and #406 reports, and to agency expenditures. (Complete Revenue Schedules III and IV, if appropriate.)
5. Itemize federal, earmarked, and restricted revenues on the Revenue Detail worksheets so that descriptions are informative, and itemized amounts balance to the items on the CG's #406 report
6. Balance Total FTEs (classified and unclassified, by source of funding) to the authorized levels. Contact your State Budget Analyst for authorized FTE levels for all three years.
7. Balance Federal and Other fund expenditures to Federal and Other fund revenues appearing on Revenue Schedule I of the Revenue Summary worksheet.

Current Year Expenditures/Revenue Summary and Detail:

1. Be sure that the program structure also reflects the structure authorized by the current year's Appropriation Act.
2. Spread your Allocation of State Funds, when applicable, among all appropriate programs. [Do NOT spread any Carry-Forward amounts among your programs. Carry-Forward funds, along with any Supplemental appropriations, including Capital Reserve Fund appropriations, must be shown in a separate Non-Recurring Appropriations program appearing after the Employer Contributions program.]
3. Complete Reconciliation worksheets for each program or sub-program. Spread any pay plan and employer contributions among all appropriate programs/sub-programs.
4. Do NOT add in any federal or other fund revenues authorized by BD-100s. [Current year data should reflect only the amount of Federal and Other funds authorized by the current year's Appropriation Act.]
5. Do NOT adjust current year data to reflect any approved appropriation transfers within your agency.
6. Complete both the Summary and Detail worksheets for Revenue Schedules I and II (and III and IV, if appropriate). Itemize federal, earmarked, and restricted revenues so that descriptions on the Revenue Detail are informative, and amounts shown on the Revenue Summary worksheet balance to agency expenditures.
7. Itemize the Employer Contributions budget on the Employer Contributions Summary worksheet. Be sure that the total Employer Contributions on this Summary worksheet equals the total shown in the Employer Contributions program.
8. Balance Total and State FTEs (classified and unclassified positions) to the authorized levels. Contact your State Budget Analyst for authorized FTE levels for all three years.
9. Balance Federal and Other fund expenditures to Federal and Other fund revenues appearing on Revenue Schedule I of the Revenue Summary worksheet.

Future Year Expenditures/Revenue Summary and Detail:

1. Be sure that the program structure reflects the structure authorized by the current year Appropriation Act and also includes any new program/sub-program structures that were previously approved by the Governor's Office.

2. Balance program expenditures to the sum of the amount shown on the Allocation of State Funds **and** your estimate of Federal, Earmarked and Restricted fund revenues.
3. You may revise the line item expenditures shown in the recommended year. (The data in our files is based on the expenditures authorized by the current year's Appropriation Act.)
4. Complete both the Summary and Detail worksheets for Revenue Schedules I and II (and III and IV, if appropriate). Itemize anticipated federal, earmarked, and restricted revenues so that descriptions on the Revenue Detail worksheet are informative, and amounts shown on the Revenue Summary worksheet balance to agency expenditures.
Be realistic in your estimates of Federal and Other Funds.
5. Use the Employer Contributions Rate Table to forecast and itemize the Employer Contributions budget on the Employer Contributions Summary worksheet. Be sure that the total Employer Contributions on this Summary Worksheet equals the total shown in the Employer Contributions program.
6. Balance Total, State, Federal, Earmarked and Restricted FTEs (classified and unclassified positions, by source of funding) to the authorized levels. Contact your State Budget Analyst for authorized FTE levels for all three years.
7. Balance Federal and Other fund expenditures to Federal and Other fund revenues appearing on Revenue Schedule I of the Revenue Summary worksheet.

B. ADDITIONAL CONSIDERATIONS

1. PROGRAM STRUCTURE CHANGES

Program structure changes may only be incorporated into your Detail Budget **after approval by the Governor's Office**. If you anticipate having to make changes in your program structure, submit a written request to your State Budget Analyst. If the Governor's Office approves your request, your State Budget Analyst will notify you. Only then may changes be made to the program structure of your Detail Budget. Program structure changes must be submitted to your State Budget Analyst by September 30th.

2. RECONCILIATION WORKSHEETS

A Reconciliation worksheet must be completed for each program (e.g., I. Administration) or sub-program (e.g., I.A. Public Assistance). It is not necessary to submit a separate Reconciliation worksheet for each element or sub-element. You may also complete a Reconciliation worksheet for the Employee Benefits program.

3. SUBMITTING THE DETAIL BUDGET

As you complete your changes on-line, be sure to notify your State Budget Analyst when you have finished, and submit one printed copy of your balanced Detail Budget so we may check the accuracy of the on-line data files.

4. SUBMISSION DEADLINE

The **due date** for your agency's Detail Budget will depend upon when you receive access to your agency's data files, and therefore should be worked out with your State Budget Analyst. However, consider three weeks from the time you receive your Detail Budget as a guideline for completing the Detail Budget.

PART II

MAKING CHANGES TO THE DATABASE ON-LINE

Any agency with access to the database of the Comptroller General, the Office of Human Resources, or the Office of Insurance Services also has access to the OSB's database. Contact your State Budget Analyst about activating your User ID and password.

Access to the OSB database, for the purpose of making changes to the Detail Budget, will be restricted to a time frame between early September and late October. This database is a TEMPORARY location on the Chief Information Officer's (CIO) mainframe. (Do not be concerned about "shutting down" the mainframe). After the data has been entered, adjusted, corrected, etc., it will be moved to the 'PRODUCTION' location. This will disable an agency's access to the database.

Each agency should have at least one person with a valid sign-on. This must be coordinated with the Office of State Budget staff. Training on how to make changes on-line to the Detail Budget will be conducted as needed by the OSB staff. Contact your State Budget Analyst if you require training. A **separate instruction manual** showing how to make changes to the database will be distributed at each training session, or can be obtained on the Office of State Budget's website: <http://www.budget.sc.gov/OSB-index.phtm> . Choose Forms and Instructions/FY 2005-2006 Detail Budget Preparation Manual.

PART III
BALANCING THE SKELETON DETAIL BUDGET
STEP-BY-STEP GUIDELINES

The skeleton Detail Budget is a pre-formatted series of worksheets based on prior year expenditure data obtained from the Comptroller General's records, and current year data based solely on the current year's Appropriation Act (which does NOT include your agency's Allocation of State Funds from the BCB, nor any authorized Carry-Forward or Supplemental appropriations.) The recommended year data also reflects only the current year's Appropriation Act data.

The Detail Budget presents three consecutive years of your agency's Expenditure and Revenue data. In this Manual, we refer to Fiscal Year (FY) 2003 – 2004 as the “**prior year**” or “actual expenditure column” or column 5; FY 2004 – 2005 as the “**current year**” or operating year or columns 6 and 7; and FY 2005 – 2006 as the “**recommended year**” or future year or columns 8 – 12.

After you receive the skeleton Detail Budget, you will need to review it and make whatever adjustments are necessary to balance the Detail Budget (expenditure and revenue worksheets) to the authorized funding and FTE levels for each of the three years. Your State Budget Analyst is prepared to help you balance to the correct amounts.

STEP 1 PROGRAM STRUCTURES

- Be sure that the program structure you submit reflects each of the program structures authorized by the prior year's Appropriation Act, the current year's Appropriation Act, and any new programs approved by the Governor's Office for the recommended year.

STEP 2 BALANCE PRIOR YEAR EXPENDITURES (COLUMN 5)

- Balance prior year expenditures to the CGs FM 13 #427 Expenditures by Minor Object Code (Program Level) report.

- ◆ Delete capital project expenditures in all funding sources.
 - ◆ Balance the agency total and each program, sub-program, etc. total to this #427 report. (The skeleton Detail Budget will contain rounding errors. Please adjust program totals to more closely match this #427 report.) Balance the agency head's salary to the amount shown on this #427 report.
 - ◆ List any Supplemental Appropriation expenditures made in a program with a program code of 98 XX 00 00 in a "Non-Recurring Appropriations" program appearing after your Employee Benefits program.
 - ◆ Balance State, Federal and Other expenditures shown in your Detail Budget to the State, Federal, Other (Earmarked and Restricted) totals shown on the #427 report, excluding capital project expenditures.
- Balance prior year FTEs to the authorized level.

STEP 3 BALANCE CURRENT YEAR EXPENDITURES (COLUMNS 6, 7)

- The data in the current year columns are derived only from the Appropriation Act.
 - ◆ Add in your Allocation of State Funds and spread these amounts among all appropriate programs.
 - ◆ Add in any authorized 10% and Special Proviso Carry-Forward amounts. Itemize each of these two amounts in the Non-Recurring Appropriations program.
 - ◆ Add in the non-recurring Other funds authorized by Proviso 73.9. Spread the total amount among the various programs in which these funds will be expended.
 - ◆ Add in any Supplemental Appropriations carried forward into the current year. Show these amounts in the Non-Recurring Appropriations program. Capital Reserve Fund appropriations are considered Other Funds (not General Funds).

- ◆ Do NOT adjust line items to reflect approved Appropriation transfers.
- ◆ Federal and Other fund expenditures must balance to the current year's Appropriation Act. Do NOT adjust federal and other fund expenditures to reflect approved BD-100s.
- ◆ Do NOT adjust the agency head's salary if the agency head's salary is reviewed by the Agency Head Salary Commission. If this is the case, your State Budget Analyst will adjust the agency head's salary in the current and recommended years in October, when the Commission approves agency head salaries.
- ◆ Balance Total and General (State) FTEs (classified and unclassified positions) to the authorized levels.

STEP 4 BALANCE RECOMMENDED YEAR EXPENDITURES (COLUMNS 9 – 12)
General (State) Funds

- Balance General (State) fund expenditures in the recommended year to the amount indicated on the "Allocation of State Funds."

Federal, Earmarked and Restricted Funds

- ◆ Balance Federal, Earmarked and Restricted Fund expenditures to the Total Revenue Retained and Expended in Budgeted Operations in Revenue Schedule I on the Revenue Summary worksheet. (See STEP 9 for instructions on balancing Revenue Schedule I—Summary worksheet in the recommended year.)
- ◆ Do NOT budget indirect costs that are remitted to the General Fund. Indirect costs remitted to the General Fund must be itemized in Revenue Schedule II.

All funding sources

- ◆ Exclude capital project expenditures
- ◆ Balance FTEs (classified and unclassified positions) to the authorized

levels. Do NOT increase FTEs above the authorized levels. Any increase in Federal- or Other-funded FTEs must be submitted as an INCREASE REQUEST. (See separate FY 2006 Budget Plan Guidelines for instructions.)

- ◆ The amounts on each expenditure line are derived from the current year's Appropriation Act. You may adjust the amounts on each line.

STEP 5 RECONCILIATION WORKSHEETS

- You must complete a Reconciliation worksheet for each program (i.e., Roman numeral) or sub-program (i.e., capital letter) in your program structure, excluding the Employee Benefits and Non-Recurring Appropriations programs.
- You must complete a Reconciliation worksheet for the Employee Benefits program.
- The Reconciliation worksheet is divided into two sections: Adjustments to the current year's Appropriation Act and Adjustments to the recommended year's base.

Current Year Adjustments

- ◆ Verify that the amount for "Appropriation per Act" is correct for each program.
- ◆ Add a descriptive line in each program for every adjustment made to reflect changes indicated on the "Allocation of State Funds." Be sure the description you enter on the Reconciliation worksheets matches the description on the Allocation of State Funds.
- ◆ Be sure to itemize any General Fund Carry-Forward and Proviso 73.9 (Other) funds expended in each program.
- ◆ Do NOT add lines to reflect any BD-100s or Appropriation Transfers approved during the current year.

Recommended Year Adjustments

- ◆ Add a descriptive line in each program for every adjustment made to reflect changes indicated on the “Allocation of State Funds.” Be sure the description you enter on the Reconciliation worksheets matches the description on the Allocation of State Funds.
- ◆ Add a separate line to reflect increases (or decreases) in federal funds within the program compared to the current year’s level of federal funds. Federal fund changes should be entered on line 2500.
- ◆ Add a separate line to reflect increases (or decreases) in Other funds within each program compared to the current year’s level of Other funds. [Other fund changes should be entered on line 2600.]
- ◆ Add lines to show transfers to (or from) other programs or subprograms, etc. Identify “other programs” by Roman numeral, capital letter, Arabic number and lower case letter.

STEP 6 EMPLOYEE BENEFITS PROGRAM / EMPLOYER CONTRIBUTIONS SUMMARY EXPENDITURES

- **Prior Year Expenditures:** Balance prior year Employer Contributions expenditures to the CGs FM 13 #427 (program level) report. See program level 95 05 00 00. Itemize each category of Employer Contributions on the Employer Contributions Summary Worksheet. Be sure the Total Employer Contributions amount on the program worksheet balances to the Total Employer Contributions on the Summary worksheet.
- **Current Year Expenditures:** Balance current year Employer Contributions expenditures to the current year’s Appropriation Act, adjusted to reflect changes indicated on the Allocation of State Funds. Itemize each category of Employer Contributions on the Employer Contributions Summary worksheet. Be sure the Total Employer Contributions amounts in columns 6 and 7 on the program worksheet balance to the Total Employer Contributions amounts in columns 6 and 7 on the Summary worksheet.

- **Recommended Year Expenditures:** Use the Employer Contributions Rate Table that follows to forecast your anticipated Employer Contributions expenditures for each funding source.
 - ◆ Total Employer Contributions amounts in columns 9 - 12 on the program worksheet must balance to the Total Employer Contributions amounts in columns 9 – 12 on the Summary worksheet.
 - ◆ Estimate Social Security, Retirement and Pre-Retirement Death Benefit costs by multiplying the percentage rate indicated in the Table by the appropriate total personal service costs.
 - ◆ Estimate Workers' Compensation Insurance premiums at 10% above your current year's premium, assuming that the number of FTEs in the recommended year will be the same as in the current year. (If you anticipate an increase in the number of FTEs, contact the Workers' Compensation Commission for help in estimating your increased premium cost.)
 - ◆ Estimate health and dental insurance costs for State, Federal, Earmarked and Restricted employees by multiplying the dollar value indicated on the Employer Contributions Rate Table by the total number of "subscribers" within each funding source. At this time, pending the appropriation of funds by the General Assembly and any plan changes by the Budget and Control Board, no rate increase has been reflected in Federal/Other funds.

EMPLOYER CONTRIBUTIONS RATE TABLE

	<u>FY 2004-2005</u> (State funds)	<u>FY 2005-2006</u> (State funds) (Federal/Other funds)
Social Security:	7.65%*	7.65%*
Retirement:		
State System:		
Retirement	10.80%**	10.80%**
Pre-Retirement	.15%	.15%
Police Officers System:		
Retirement	13.55%**	13.55%**
Pre-Retirement	.2%	.2%
Accidental Death	.2%	.2%
Judicial / Solicitors System:		
Retirement	42.10%	42.10%
Health Insurance (per subscriber):		
Single	\$2,570	\$2,659
Employee/Spouse	5,014	5,179
Employee/Child	3,751	3,751
Full Family	5,821	6,041
Dental Insurance (per subscriber):		
All fund sources	\$140.52	\$140.52
Workers' Comp. Insurance:	Actual Bill	Actual Bill +10%
Unemp. Comp. Ins.	Actual Bill	Actual Bill
State Life Ins. (per employee):	\$4.20	\$4.20
State Long-Term Disability (per employee):	\$38.76	\$38.76

* Estimated Salary Base: \$87,900

** Includes 3.25 % to cover cost of retiree health and dental insurance.

STEP 7 NON-RECURRING APPROPRIATIONS EXPENDITURES

- Supplemental and Capital Reserve Fund (CRF) appropriations are assigned a program code of 98 XX 00 00. These expenditures must be shown on an Expenditure worksheet appearing as the last program in your agency's budget.
- The program must be entitled: "Non-Recurring Appropriations."
- Supplemental appropriations are considered General (State) funds. CRF funds are considered Other funds and must also be included in Revenue Schedule I. Please note that CRF funds appropriated to your agency for capital projects are NOT to be included in the Non-Recurring Appropriations program nor in Revenue Schedule I—Detail. They should be reflected only in Revenue Schedule III.

Prior Year Expenditures:

- Balance all Non-Recurring program expenditures to the CGs FM 13 #427 (program level) report. See program levels 98 XX 00 00. Itemize all 98 XX 00 00 expenditures in this Non-Recurring program. Be sure to enter the full 8-digit program code, assigned by the Comptroller General and shown on the #427 report for each item, in your Detail Budget.

Current Year Expenditures:

- Balance all Non-Recurring program expenditures to the latest CGs #477 report. See program levels 98 XX 00 00. Itemize all 98 XX 00 00 expenditures in this Non-Recurring program. Be sure to enter the full 8-digit program code, assigned by the Comptroller General and shown on the #477 report for each item, in your Detail Budget.
- Enter your agency's 10% Carry-Forward amount on one line. Also, total any and all "Special Proviso Carry-Forward" amounts. Enter the total amount on a separate line.

Recommended Year Expenditures:

Columns 8 – 12 in the Non-Recurring Appropriations program must be left blank. Do NOT enter amounts in these columns.

STEP 8 REVENUE WORKSHEETS: REVENUE DETAILS

Revenue Schedules: Agency revenues are categorized into four Schedules as follows:

- Schedule I: Revenue Retained and Expended in Budgeted Operations. This schedule must be used to itemize Federal and Other (Other = Earmarked and Restricted) fund revenues used to pay for budgeted expenditures.
- Schedule II: Revenue for Credit to the General Fund. This schedule must be used to reflect agency revenues remitted to the State General Fund.
- Schedule III: Revenue Retained and Expended in Non-Budgeted Operations. This schedule must be used to reflect revenues used to fund capital projects and other agency activities not itemized in Expenditure worksheets.
- Schedule IV: Revenue Earmarked for Principal and Interest Payments on Indebtedness. This schedule is used only to reflect revenues used to repay loans to the State Treasurer's Office.

Revenue Schedule I—Details

Itemize all revenues by funding source (i.e., Federal, Other); and within each funding source, by sub-fund and revenue object code. Be sure to include a 4-digit federal project number for each source of federal revenue.

You may include more revenue line items than are shown on the CGs #406 report. We encourage you to provide more detail, especially in

regard to federal grants. Please use informative descriptions for all itemized revenues. (i.e., “Miscellaneous” is NOT informative.)

Do not show negative numbers on any revenue line. However, there are exceptions to this rule. Contact your State Budget Analyst for advice.

Do NOT budget Indirect Costs remitted to the General Fund. Revenues remitted to the General Fund are shown only in Revenue Schedule II.

Prior Year Revenues

Balance each of the two prior year revenue sources (Federal, Other) to the CGs FM 13 #406 report (Actual YTD Revenue column); excluding revenues used for capital projects; excluding revenues NOT used to fund budgeted operations.

Current Year Revenues

Balance current year Federal and Other revenues to the current year's Appropriation Act, adjusted to reflect any Capital Reserve Fund (CRF) appropriations and Proviso 73.9. Do NOT include any BD-100s approved during the current fiscal year.

If your agency received an appropriation from the Capital Reserve Fund or Proviso 73.9 , be sure to enter a line and amount in the Other Funds section. Both CRF and Proviso 73.9 funds are considered Other Funds (not General Funds) and must be itemized as a revenue.

See the latest CGs #477 report to identify the sub-fund and revenue object code assigned to your CRF funds (CRF funds are usually assigned to sub-fund 3634 and revenue object code 7236.) and Proviso 73.9 funds.

However, CRF funds appropriated to your agency for capital improvement projects are NOT to be included in either this revenue

schedule or the Detail of Expenditures worksheets (e.g., Non-Recurring Appropriations program). Revenues used to fund capital project expenditures should be reflected only in Revenue Schedule III.

Recommended Year Revenues

Revenue estimates should be reasonable and should NOT overstate the needed spending authority you anticipate. Any grants awarded competitively should NOT be included, unless you have been assured of the award.

Be sure that itemized federal revenues agree to the FPR forms you submit to Grants Services in the Office of State Budget.

Revenue Schedule II—Details

Prior Year Revenues

Itemize all prior year revenues first by funding source (Federal, Other); then by sub-fund and revenue object code.

Be sure to include a 4-digit federal project number for each itemized source of federal revenue.

Balance each of the prior year revenue sources (Federal, Other) to the CGs FM 13 #406 report (General Fund section; Actual YTD Revenue column).

Current and Recommended Year Revenues

Do NOT adjust the estimates in these columns. These estimates will be revised as the Board of Economic Advisors (BEA) makes its recommendations.

Revenue Schedules III and IV—Details

These schedules do not directly relate to any of the Detail of

Expenditure worksheets. If you have any questions about whether to include these schedules, or about what to include on these schedules, contact your State Budget Analyst.

STEP 9 REVENUE WORKSHEETS: REVENUE SUMMARY

Revenue Schedule I:

Federal and Other fund RECEIPTS lines are automatically generated from data entered on the Revenue Detail worksheets. Do NOT change any amount on a RECEIPTS line on the Revenue Summary worksheet.

Only Balance from Previous Year and Balance Carried Forward lines are to be entered on this worksheet.

Prior (Actual) Year Column:

The Balance from Previous Year lines (in both the Federal and Other fund sections) may be obtained from the Ending Balance column on the CGs FM 13 #404 report for the previous fiscal year, or from the Beginning Balance column on this (prior) year's FM 13 #404 report.

Please note that the Balance Carried Forward lines read: LESS Balance Carried Forward. Therefore, if the balance carried forward into the current year is a positive amount, enter it as a negative number, and vice versa. Enter this same amount (but reverse the sign) on the Balance From Previous Year line in the current year column.

The sum (net) of the three lines (Balance From Previous Year, Receipts and Less Balance Carried Forward) in the Federal Funds section must balance to Federal expenditures in the prior year (column 5) on the Detail of Expenditures worksheets. The sum (net) of the three lines in the Other Funds section must balance to Other Fund expenditures in the prior year (column 5) on the Detail of Expenditures worksheets.

If the sum of these three lines, in each section, does NOT equal expenditures, contact your State Budget Analyst for advice.

Current Year Column:

The Balance From Previous Year lines must show the same amount as is on the prior year's Less Balance Carried Forward line, but with the opposite sign.

Adjust the Less Balance Carried Forward line in the current year column so that the net of the three lines (in each of the two funding sources) agrees to the total federal and total other fund expenditures in the current year. Remember this line reads: LESS Balance Carried Forward. Therefore, if the balance carried forward into the recommended year is a positive amount, enter it with a negative sign, and vice versa. Enter the same amount (but reverse the sign) on the Balance From Previous Year in the recommended year column.

Recommended Year Column:

The Balance From Previous Year lines must show the same amount as is on the current year's Less Balance Carried Forward line, but with the opposite sign.

Adjust the Less Balance Carried Forward line in the recommended year column so that the net of the three lines (in each of the two funding sources) agrees to the total federal and total other fund expenditures in the recommended year. Remember this line reads: LESS Balance Carried Forward. Therefore, if the balance carried forward into the following year is a positive amount, enter it with a negative sign, and vice versa.

Revenue Schedule II:

All three columns of this Schedule are automatically generated from the Revenue Schedule II Detail worksheet. Do NOT make changes to Schedule II on this Summary worksheet.

Revenue Schedules III and IV:

Balance from Previous Year, Receipts and Balance Carried Forward data are NOT available through the Office of State Budget. This Office relies on your records for this information. If you have questions about where to obtain this data, contact your State Budget Analyst.

STEP 10 FINAL CHECK: BALANCE REVENUES TO EXPENDITURES IN ALL THREE YEARS

State Funds: In the prior year, balance program expenditures to the FM 13 #427 report. Be sure to exclude capital project expenditures. In the current year, balance State (General Fund) expenditures to the Allocation of State Funds, adjusted to include any authorized State Carry-Forward amounts including Supplemental appropriations. (Do not include CRF appropriations as State funds). In the recommended year, balance State expenditures to the amount shown on the Allocation of State Funds report.

Federal Funds: Balance the Total Federal Funds line on the Revenue Summary worksheet to Federal expenditures in each of the three years.

Other Funds: Balance the Total Other Funds line on the Revenue Summary worksheet to Other fund expenditures in each of the three years.

FTEs: Balance FTEs (classified and unclassified) in each column (columns 5 – 12) to the authorized levels.

PART IV
ABBREVIATED CHECKLIST FOR BALANCING THE DETAIL BUDGET

1. Program Structure:

Be sure your program structure conforms to the prior year and current year Appropriation Acts, and to any structure changes approved by the Governor's Office for the recommended year.

2. Prior Year Expenditures, Revenues and FTEs:

Balance prior year expenditures, program by program, to the prior year FM 13 #427 (program level) report. Exclude capital project expenditures.

Balance prior year Federal and Other fund receipts shown on the Revenue Detail worksheets (Schedules I and II) to the FM 13 #406 report.

Balance prior year Total Federal and Total Other Fund Revenues Retained and Expended in Budgeted Operations to the prior year FM 13 #404 and FM 13 #406 reports.

Balance prior year Federal and Other Fund expenditures to prior year Total Federal Fund and Total Other Fund Revenues Retained and Expended in Budgeted Operations on Revenue Schedule I of the Revenue Summary worksheet.

Create and balance Revenue Schedules III and IV, if applicable.

Balance prior year FTEs (classified and unclassified) to the authorized levels.

3. Current Year Expenditures, Revenues and FTEs:

Balance current year's State fund expenditures to the Allocation of State Funds, adjusted to reflect any authorized State Carry-Forwards including Supplemental appropriations. Be sure that all State Carry-Forward amounts, Supplemental appropriations and CRF appropriations are itemized in the Non-Recurring Appropriations program appearing as the last program. (CRF appropriations are categorized as Other funds.)

Balance current year Federal and Other fund expenditures to the current year's Appropriation Act, adjusted to include any CRF appropriation that carried forward into the current year.

Balance current year Federal and Other Fund revenues (Total Revenues Retained and Expended in Budgeted Operations on Revenue Schedule I of the Revenue Summary worksheet) to Federal and Other Fund expenditures. You may have to add revenue detail lines for any CRF appropriations.

Do not adjust Revenue Schedule II. Create and balance Revenue Schedules III and IV, if applicable.

Balance current year FTEs (classified and unclassified) to the authorized levels.

4. Recommended Year Expenditures, Revenues and FTEs:

Balance State Fund expenditures to the Allocation of State funds for the recommended year.

Balance Federal and Other fund expenditures to the Total Federal and Total Other Fund Revenues Retained and Expended in Budgeted Operations shown on Revenue Schedule I of the Revenue Summary worksheet.

Adjust Federal and Other Fund receipts on the Revenue Detail worksheets to reflect your best estimate of revenues. Please do NOT overstate your anticipated revenue receipts.

Do not adjust Revenue Schedule II. Create and balance Revenue Schedules III and IV, if applicable.

Balance FTEs (classified and unclassified) to the level authorized for the current year.

5. Employer Contributions Program and Summary Worksheets:

Be sure that the Total Employer Contributions shown on the Detail of Expenditures worksheet agrees with the Total Employer Contributions shown on the Employer Contributions Summary worksheet in each of the columns (5 – 12).

Itemize the total amount in each column on the Employer Contributions Summary worksheet.

6. Reconciliation Worksheets:

Check the Reconciliation worksheet for each program and sub-program for accuracy and accountability. Be sure the “Appropriation per Act” line on each Reconciliation worksheet balances to the program total amount in the current year’s Appropriation Act.

In the current year adjustment section, be sure to include an adjustment for each line on the Allocation of State funds.

Do NOT adjust the current year section to reflect any approved Appropriation Transfers or BD-100s. Be sure the revised current year’s program allocation agrees to the program totals appearing on the Detail of Expenditures worksheet (columns 6 and 7).

In the recommended year’s adjustment section, be sure to reflect any changes shown on the Allocation of State Funds, and be sure to include a separate line for each increase (or decrease) in Federal or Other funds, and for each transfer to or from a different program within your agency. (Indicate the program by Roman numeral, capital letter, Arabic number and lower case letter.) Be sure the revised recommended year’s program allocation agrees to the program totals appearing on the Detail of Expenditures worksheet (columns 8 and 9).

PART V
SAMPLE ALLOCATION OF STATE FUNDS
FOR FY 2004-2005 and FY 2005-2006

Remember to include your Allocation of State funds, if applicable, in your FY 2004-2005 Detail Budget (Columns 6 and 7) and your FY 2005-2006 Budget (Columns 8 and 9). The amount you show on your Agency Total line in Column 7 of the Detail Budget must balance to Line 180 of the Allocation of State Funds plus any authorized Carry-Forward and Supplemental amounts. The amount you show on your Agency Total line in Column 6 of the Detail Budget must balance to Line 180 of the Allocation of State Funds plus any authorized Carry-Forward and Supplemental amounts plus the amount of Other Funds authorized by Proviso 73.9. The amount you show on your Agency Total line in Column 9 of the Detail Budget must balance to Line 320 of the Allocation of State Funds.

<u>Allocation of State Funds</u>		<u>Detail Budget - Agency Total Line</u>
Line 180 (+CFs & Supplementals)	=	Column 7
Line 320	=	Column 9

A description (and the appropriate amount) for each of the lines numbered 030 through 150 on the Allocation must appear on the Reconciliation for each applicable program under Adjustments to the FY 2004-2005 Appropriation Act (i.e., above "Revised Program Allocation for FY 2004-2005"). A description (and the appropriate amount) for each of the lines numbered 280 through 315 on the Allocation must appear on the Reconciliation for each applicable program under Adjustments for FY 2005-2006.

AGENCY NAME: _____

AGENCY # : _____

ALLOCATION OF STATE FUNDS FOR FY 2005-2006

OFFICE OF STATE BUDGET

	AMOUNT	LINE NO.
FY 2004-2005		
TOTAL STATE FUNDS PER 2004-2005 APPROPRIATION ACT	_____	(010)
ALLOCATION FOR PAY PLAN		
EMPLOYEE PAY PLAN AND EMPLOYER CONTRIBUTION	_____	(030)
OTHER ADJUSTMENTS		
HEALTH/DENTAL INSURANCE	_____	(090)
TRANSFERS BETWEEN AGENCIES	_____	(150)
TOTAL APPROPRIATION BASE FOR FY 2004-2005	=====	[180]
 FY 2005-2006		
ADJUSTMENTS		
TRANSFERS BETWEEN AGENCIES	_____	(280)
TOTAL ADJUSTMENTS	_____	[300]
GROSS SUBTOTAL FOR FY 2005-2006 PRIOR TO INCREASES/DECREASES	=====	[320]
SUM OF ADDITIONAL INCREASES/DECREASES	_____	(330)
NET ALLOCATIONS FOR FY 2005-2006	=====	[340]

Guidelines for Submitting Form 30 to Transfer BCB Allocations

To request the funds allocated to your agency, complete a pink Form 30 with a copy to transfer these funds from the Budget and Control Board (Employee Benefits) to your agency's personal service accounts. Please return the completed form to the Office of State Budget by September 17, 2004. See the sample request form on the next page for important transfer codes.

**Deadline for submitting Form 30
to transfer OSB Allocations:
Friday, September 17, 2004**

The **Preliminary Allocation** of State Funds for FY 2006 is provided to assist in the planning of your current year budget and in preparation of the Detail Budget for FY 2006. This Preliminary Allocation reflects the initial action for preparation of the gubernatorial budget for submission to the General Assembly, in accordance with Act 132 of 1993. Please note that the allocation does not include authorized carry-forward funds, since these items will not be considered as base appropriation.

The **Preliminary Allocation** includes the following items:

FY 2005

Employee Pay Plan and Related Employer Contributions (Line 030)

This line represents the allocation of funds appropriated to the Budget and Control Board to fund the employee pay plan and related employer contributions in accordance with Section 63.46 of the FY 2004-2005 Appropriation Act.

Budget and Control Board Distribution of Employer Contributions (Line 090)

This line represents the allocation of funds related to the rate increases effective January 1, 2005 of the State Health Plan as authorized by the Budget and Control Board. This line also includes an allocation of funds related to the health/dental insurance for rate increases and the anticipated growth in the number of retirees.

For preparation of the detailed budget, please note that Line 180 is the total base funding available for FY 2005, and Line 320 is the total base funding available for FY 2006 prior to the Governor's recommendations.

PAGE1OF1

AGENCY NUMBER
F30

AGENCY BATCH NUMBER

OBJECT CODE HASH TOTAL
2061

TOTAL BATCH AMOUNT
\$813,348

BATCH DATE

BATCH NUMBER

DOCUMENT

AGENCY VOUCHER NUMBER

C.G. WARRANT NUMBER

Sample Agency

STATE OF SOUTH CAROLINA

AGENCY TRANSFERRED TO (CR)

AGENCY TRANSFERRED FROM (DR)

NAME
Sample Agency

ADDRESS

REASON FOR TRANSFER:

NAME
F30 Employee Benefits

ADDRESS

APPROPRIATION/CASH TRANSFER

To transfer funds allocated to agency for state health and employee pay plans for current fiscal year.

FROM:

FM	TRANS CODE	AGCY NO	MINI CODE	SUB-FUND CODE	SUB-SIDIARY ACCOUNT NO	ENCUM-BRANCE NO	M O D	PROJECT CODE	P H A S E	AGENCY REFERENCE NUMBER	OBJECT CODE	D E T A I L	TRANSACTION AMOUNT	MULTI-PURPOSE CODE	C G R
05	350	F30	5683	1001							0170		406,674		
TOTAL											0170		406,674		

TO:

FM	TRANS CODE	AGCY NO	MINI CODE	SUB-FUND CODE	SUB-SIDIARY ACCOUNT NO	ENCUM-BRANCE NO	M O D	PROJECT CODE	P H A S E	AGENCY REFERENCE NUMBER	OBJECT CODE	D E T A I L	TRANSACTION AMOUNT	MULTI-PURPOSE CODE	C G R
05	300	Your Agency No./Mini Codes		1001							0115		1,960		
05	300			1001							0158		176,845		
05	300			1001							0160		20,399		
05	300			1001							0158		142,347		
05	300			1001							1300		65,123		
TOTAL											1891		406,674		

AGENCIES MUST COMPLETE THIS SECTION

A. TRANSFER FROM PERSONAL SERVICES TO OTHER BUDGET CATEGORIES

YES*☐

NO☒

B. TRANSFER FROM OTHER BUDGET CATEGORIES TO PERSONAL SERVICES

YES*☐

NO☐

C. TRANSFER NECESSITATED BY THE APPROPRIATION ACT AND/OR ACTIONS BY THE BUDGET AND CONTROL BOARD

YES*☒

NO☐

* APPROVAL REQUIRED BY THE OFFICE OF STATE BUDGET

REQUESTED BY: _____ DATE _____ STATE BUDGET ANALYST _____ DATE _____

PART VI
FREQUENTLY USED BUDGET (EXPENDITURE) CODES

<u>Budget Code</u>	<u>Description</u>
	Personal Service:
10158	Classified Positions
10160	Unclassified Positions
10166	Interim New Positions-Classified
10167	Interim New Positions-Unclassified
10170	Other Personal Service
19999	TOTAL PERSONAL SERVICE
21201	Other Operating Expenses
29999	TOTAL OTHER OPERATING EXPENSES
	Special Items:
36100	(Specify Description)
39999	TOTAL SPECIAL ITEMS
	Permanent Improvements:
40700	Permanent Improvement
40701	Land
40710	Site Development
40711	Construction
49999	TOTAL PERMANENT IMPROVEMENTS
	Debt Service:
50800	Debt Service
50801	Principal
50802	Interest
50811	Principal-IPP Note
50812	Interest-IPP Note
59999	TOTAL DEBT SERVICE
	Public Assistance Payments:
61100	Case Services
62500	Hospital Services
69999	TOTAL PUBLIC ASSISTANCE PAYMENTS

<u>Budget Code</u>	<u>Description</u>
	Distribution to Subdivisions:
71711	Allocation to Municipalities-Restricted
71770	Allocation to Other State Agencies
71775	Allocation to Other Entities
71810	Aid to Municipalities-Unrestricted
71875	Aid to Other Entities
79999	TOTAL DISTRIBUTION TO SUBDIVISIONS
	Employee Benefits:
81300	Employer Contributions
89999	TOTAL FRINGE BENEFITS
	Non-Recurring Appropriations:
96100	(Specify Description)
99999	TOTAL NON-RECURRING APPROPRIATIONS
99995	AGENCY TOTAL
99994	SUB-ELEMENT TOTAL (e.g., I.A.1.a. Total)
99993	ELEMENT TOTAL (e.g., I.A.1. Total)
99992	SUB-PROGRAM TOTAL (e.g., I.A. Total)
99991	PROGRAM TOTAL (e.g., I. Total)

PART VII

BUDGET-RELATED PROVISOS AND STATUTES

In preparing your Detail Budget, you will need to consider certain budgetary guidelines imposed upon agencies by Provisos. While they are too lengthy to duplicate here, we have referenced the relevant Part IB Provisos in the following list for your convenience.

Please note, however, there are other Provisos that regulate the expenditure of agency funds. Please read through all the Provisos (especially your agency's section, Sections 63, 72, and 73) and make note of the ones that specifically affect your agency, or that affect the expenditure of funds in general. The complete text of each Proviso can be found in Section IB of the FY 2004-2005 Appropriation Act, and on the Internet at: <http://www.scstatehouse.net>. Select: **Part IB**.

Proviso	Subject
63.13	Compensation-Agency Head Salary Restrictions. Designates that funding for agency head salary increases will be equivalent to that for employees and the increases will be recommended by the Agency Head Salary Commission, to be effective on or after January 1 of the fiscal year.
63.15	Mid-Year Budget Reductions & Restricting Rate of Expenditures. Directs the management of agency budget reductions and quarterly allocations. Allows the General Assembly five statewide session days to respond to the formal written notification by the Budget and Control Board of agency budget reductions due to projected shortfalls in revenue. Directs accountability for projected agency budget deficits and establishes procedures to follow.
63.16	Salary Increases; Appropriated Funds Ratio. Directs that appropriated funds may be used for compensation increases only in the same ratio that the employee's base salary is paid from appropriated sources.
63.17	Vacant Positions. For Fiscal Year 2004-05, authorizes the Budget and Control Board to delete any permanent position which remains vacant for more than twelve months.

63.18 Higher Education Salary Limit Exemption.

Exempts higher education institutions and technical colleges from the limit on employee salaries imposed by SC Code of Laws Section 8-11-165 which states that no employee of agencies reviewed by the Agency Head Salary Commission may receive a salary in excess of ninety-five percent of the midpoint of the agency head salary range or the agency head actual salary, whichever is greater, except on approval of the Budget and Control Board.

63.24 Mandatory Furlough.

Authorizes agency heads, under certain conditions, to institute an employee furlough program of not more than ten working days during a fiscal year. Requires that in an agency wide, a designated department or a specific program furlough, all employees, including agency heads, and regardless of the source of funds, be included in the furlough program.

63.46 Employee Pay.

Authorizes a 3% base pay increase on or after July 1 for classified, non-judge judicial, unclassified, non-judge judicial unclassified, unclassified executive compensation system employees, agency heads not reviewed by the Agency Head Salary Commission, local health care providers, school bus drivers, the Chief Justice, other judicial officers, county auditors and county treasurers. Agency Heads reviewed by the Agency Head Salary Commission shall receive their pay increase effective on or after January 1. Directs the that retirement employer contributions for pay increases be allocated based on the rate that pertains to the retirement system in which individual employees participate.

63A.3 Annual Financial Audit.

Directs that each state agency shall pay the State Auditor an equitable portion of the expense of contracting with a nationally recognized CPA firm to conduct a portion of the audit of the State's Comprehensive Annual Financial Report prepared by the Comptroller General's Office.

72.1 Revenues to be Deposited to General Fund.

Requires agencies to remit all revenue to the General Fund, unless otherwise directed by law.

72.2 Appropriations from Funds.

Directs that funds appropriated from the General Fund, the EIA Fund, the Highways and Public Transportation Fund and other applicable funds are to meet the ordinary expenses of the State for the current fiscal year.

72.8 Fee Increases.

Regulates increases in existing fees.

72.10 Transfers of Appropriations.

Restricts transfers of appropriations. See Proviso 72.47 for flexibility.

72.16 Discrimination policy.

Establishes the State's discrimination policy. Requires the Budget and Control Board to withhold processing of an agency's request for additional appropriations if that agency is not in compliance with their Affirmative Action Plan and Program.

72.18 Personal Service Reconciliation, FTEs.

Directs FTE regulations. For Fiscal Year 2004-05, suspends the requirements of subitem 2(c) which authorizes the Budget and Control Board to delete any position which is shown by the reconciliation to be unfunded or significantly underfunded and of subitem 5 which directs the Board to annually reconcile personal service funds with full-time employee count to determine unfunded positions which will be eliminated no later than January 15 of the current fiscal year unless specifically exempted elsewhere in this act or by the State Budget and Control Board. Requires that the level of personal service appropriation recommended for each agency is at least 97% of the funds required to meet 100% of the funds needed for the full-time equivalents positions.

72.23 Business Expense Reimbursement.

Authorizes agency heads and deputy commissioners or deputy directors designated by agency heads to receive reimbursements for business expenses incurred while performing their official duties.

72.24 Per Diem.

Regulates per diem allowance for all boards, commissions, and committees.

72.26 Travel-Subsistence Expenses and Mileage.

Regulates travel and subsistence expenses.

72.27 Organizations Receiving State Appropriations Report.

Directs organizations receiving a contribution in the Act to render an accounting of how state funds will be spent, a copy of the adopted budget, and a copy of the most recent operating financial statement.

72.28 Information Technology-Report of Requested Increases.

Authorizes and directs the Budget and Control Board to identify all requested increases for information technology for agencies, institutions or departments, excluding higher education. Evaluation of the requests is to be forwarded to the Governor and the Ways and Means and Senate Finance Committee Chairmen.

72.30 Carry Forward Authorization.

Authorizes agencies to carry forward up to 10% of their original FY 2003-04 General Fund appropriations into FY 2004-05. Suspends this provision if necessary to avoid a fiscal year end General Fund deficit. Allows agencies to use any source of funds to provide selected employees with a one-time lump sum bonus of up to \$2,000.

72.39 Base Budget Analysis.

Requires the prior fiscal year's annual accountability report to be available by September 15, for the purpose of base budget analysis.

72.40 Collection on Dishonored Payments.

Allows agencies to collect a service charge as provided in Section 34-11-70 in order to offset costs associated with processing and collecting dishonored instruments or electronic payments and to retain and carry forward these funds.

72.43 Pay Telephone Revenue.

Requires all state agencies, institutions, colleges and universities to remit to the General Fund all pay telephone revenue received and monies retained above the cost of placement of the telephones.

72.46 Voluntary Separation Incentive.

Authorizes agencies to implement, in consultation with the Budget and Control Board, Office of Human Resources, a program to realign resources to include provisions for a separation incentive payment which may include the employer portion of health and dental benefits for up to one year. States that employees who participate in this program are ineligible for unemployment compensation benefits from the releasing agency.

72.47 Flexibility.

Provides agencies with flexibility in dealing with General Fund budget reductions.

72.49 Voluntary Furlough.

Authorizes agencies to institute a voluntary furlough program of up to 90 days in a fiscal year in which the general funds appropriated for a state agency are less than the general funds appropriated for that agency in the preceding fiscal year, or whenever the General Assembly or the Budget and Control Board implements a midyear across-the-board budget reduction.

72.56 Across the Board Reductions.

Encourages state agencies to reduce general operating expenses before reducing programs, special line items, or local provider services critical to the agency's mission when spreading any across-the-board cut mandated by the B&C Board or the General Assembly.

72.73 Constitutional Officer Furlough.

Authorizes constitutional officers to take up to 36 days furlough in the current fiscal year and to retain all responsibilities and authority during such furlough. Allows monies saved to be retained by that agency.

72.88 S.C. Enterprise Information System.

States the intent of the General Assembly to pursue the implementation of a statewide financial management and resource planning system for all agencies, except lump-sum agencies. Encourages agencies to procure the statewide financial management and resource planning system overseen by the S.C.

Enterprise Information System Oversight Committee and endorsed as a common statewide system by the Comptroller General. Requires an agency to obtain Division of State CIO, Comptroller General, and Budget and Control Board approval before implementing a system other than the approved system.

Statutes	Subject
-----------------	----------------

1-11-67	Rental Charges, Collections, State Offices.
----------------	--

Authorizes the Budget and Control Board to determine annual rental rate charges for state-owned buildings.

1-11-475	Employer Contributions Cost of Agencies.
-----------------	---

Requires agencies to budget adequately for employer contribution costs.

8-11-194	Employee Benefits-Proportionate Payment.
-----------------	---

Directs state agencies to pay a proportionate share of employer contributions if any of their operations are covered by funds other than General Fund appropriations.

8-11-196	Temporary Grant Funded or Time Limited Funded Positions.
-----------------	---

Authorizes and regulates the hiring of employees to fill temporary grant positions and time limited funded project employees.

8-11-199	Professional Dues.
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Prohibits agencies from paying or reimbursing an individual's professional dues payments to the American Bar Association.

11-11-160	Use of Funds.
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States the intent of the General Assembly to appropriate all State funds and to authorize and/or appropriate the use of all Federal or Other funds. Authorizes the Budget and Control Board to approve appropriation transfers.

11-13-45	Federal Funds, Donations, Deposited in State Treasury.
-----------------	---

Regulates expenditure of federal funds.

PART VIII
DOCUMENTS NEEDED TO PREPARE THE DETAIL BUDGET

<u>ABBREVIATION</u>	<u>REPORT TITLE</u>
#404	Comptroller General's Year-End (FM 13) CSA #404 <u>Cash Status</u> report issued mid-August (included in Detail Budget Package)
#406	Comptroller General's Year-End (FM 13) CSA #406 <u>Actual Revenue</u> report issued mid-August (included in Detail Budget Package)
#427	Comptroller General's Year-End (FM 13) CSA #427 <u>Expenditures by Minor Object Code (Program Level)</u> report issued mid-August (included in Detail Budget Package)
Allocation	OSB's <u>Allocation of State Funds for FY 2005-2006</u>
UCIP	Invoice from the Comptroller General's Office for FY 2004-2005 Unemployment Compensation Insurance Premium
WCIP	Estimated Premium Invoice from the State Accident Fund for FY 2004-2005 Workers' Compensation Insurance

PART IX
TIMETABLE FOR THE DETAIL BUDGET PREPARATION PROCESS

August	Comptroller General issues end of year (FM 13) expenditure and revenue reports for FY 2003-2004.
September	OSB distributes Detail Budgets and Allocation of State Funds for FY 2005-2006 to agencies.
September-October	State Budget Analysts assist agencies in preparing Detail Budgets; also Budget Plans (formerly Increase Requests), including increases in Federal- and Other-funded FTEs, proviso changes and pay plan Allocation transfer forms.
December-January	Governor issues Budget Recommendations. OSB publishes the Detail Budget, including the Governor's recommended changes for FY 2005-2006.

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PROG= ABD751NP
CNTL=      00001
LIB  = BUDTEMP

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AGENCY NO.	DATE	TIME	OFF
(1)	(2)	(3)	(4)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
LINE	PROGRAM	T	BUDGET		PRIOR YR	---	CURRENT YEAR ---	RECOMMENDED YEAR					
NO	LEVEL	C	CODE	DETAIL EXPENDITURE	ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED	
					TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD	
0100	010000000			I. ADMINISTRATION									
0300	010000000			PERSONAL SERVICE									
0500	010000000		10115	DIRECTOR	84,397	86,929	86,929	86,929	86,929				
					(1.00)	(1.00)	(1.00)	(1.00)	(1.00)				
0700	010000000		10158	CLASSIFIED POSITIONS	725,017	789,248	789,248	789,248	789,248				
					(21.00)	(21.00)	(21.00)	(21.00)	(21.00)				
0900	010000000		10160	UNCLASSIFIED POSITIO	83,159	83,159	83,159	83,159	83,159				
					(1.00)	(1.00)	(1.00)	(1.00)	(1.00)				
1100	010000000		10170	OTHER PERSONAL SERVI	111,977	8,996	8,996	8,996	8,996				
			19999	TOTAL PERSONAL SERVI	1,004,550	968,332	968,332	968,332	968,332				
					(23.00)	(23.00)	(23.00)	(23.00)	(23.00)				
1300	010000000	1	21201	OTHER OPERATING EXPE	140,940	188,264	188,264	143,520	143,520				
			29999	TOTAL OTHER OPERATIN	140,940	188,264	188,264	143,520	143,520				
	010000000		99991	TOTAL ADMINISTRATI	1,145,490	1,156,596	1,156,596	1,111,852	1,111,852				
					(23.00)	(23.00)	(23.00)	(23.00)	(23.00)				

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** B U D G E T B A L A N C E S H E E T **
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PROG= ABD751NP
CNTL= 00002
LIB = BUDTEMP

AGENCY NO.= L48 PAGE= 006 AGENCY NAME= S A M P L E A G E N C Y
(1) (2) (3) (4) (5) (6) (7)

LINE	PROGRAM	T	BUDGET		PRIOR YR	---	CURRENT	YEAR	---	RECOMMENDED YEAR				
NO	LEVEL	C	CODE	RECONCILIATION	ACTUAL	ESTIMATED	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED	
					TOTAL	FD	TOTAL	FD	GEN	FD	FED	FD	EARMK	
													FD	

LN	PROGRAM	TC	ID		TOTAL	GENERAL
					FUNDS	FUNDS
0100	01000000	T	A	RECONCILIATION:		
0200	01000000	T	A	I. ADMINISTRATION		
0300	01000000	T	A			
0400	01000000	A		APPROPRIATIONS PER ACT	1,156,596	1,156,596
REVISED PROGRAM ALLOCATION FOR CURRENT YEAR					1,156,596	1,156,596
=====						
2000	01000000	T	B	ADJUSTMENTS FOR RECOMMENDED YEAR		
2100	01000000	B				
2200	01000000	B		TRANSFER TO PROGRAM IV.	-44,744	-44,744
NET ADJUSTMENTS FOR RECOMMENDED YEAR					-44,744	-44,744
=====						
PROGRAM ALLOCATION FOR RECOMMENDED YEAR					1,111,852	1,111,852
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PROG= ABD751NP
CNTL=      00003
LIB  = BUDTEMP

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NUMBER	REV.	DATE	PRICE	QTY.
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					PRIOR YR	--- CURRENT YEAR ---			RECOMMENDED YEAR				
LINE	PROGRAM	T	BUDGET		ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED	
NO	LEVEL	C	CODE	DETAIL EXPENDITURE	TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD	
0100	05000000			II. FOREST LANDOWNER									
0300	05010000			PERSONAL SERVICE									
0500	05010000		10158	CLASSIFIED POSITIONS	10,282,135	10,051,226	8,986,507	9,076,155	7,638,684	1,150,471	287,000		
					(440.05)	(440.05)	(405.31)	(432.05)	(397.31)	(23.54)	(11.20)		
0700	05010000		10170	OTHER PERSONAL SERVI	1,040,637	310,000	100,000	261,000	100,000	10,000	151,000		
			19999	TOTAL PERSONAL SERVI	11,322,772	10,361,226	9,086,507	9,337,155	7,738,684	1,160,471	438,000		
					(440.05)	(440.05)	(405.31)	(432.05)	(397.31)	(23.54)	(11.20)		
0900	05010000		21201	OTHER OPERATING EXPE	5,115,566	6,514,198	2,954,198	6,795,636	3,340,312	2,079,324	1,376,000		
			29999	TOTAL OTHER OPERATIN	5,115,566	6,514,198	2,954,198	6,795,636	3,340,312	2,079,324	1,376,000		
1100	05010000			SPECIAL ITEMS:									
1300	05200000		36100	FOREST RENEWAL PROGR	1,063,830	1,200,000	200,000	1,200,000	200,000		1,000,000		
			39999	TOTAL SPECIAL ITEMS	1,063,830	1,200,000	200,000	1,200,000	200,000		1,000,000		
1500	05010000			AID TO SUBDIVISIONS									
1700	05010000		71711	ALLOC TO MUNI-RESTRI	50,391	175,000		155,000		155,000			
1900	05010000		71721	ALLOC CNTY-RESTRICTE	44,273	130,000		65,000		45,000	20,000		
2100	05010000		71750	ALLOC SCHOOL DIST	4,205	50,000		10,000		10,000			
2300	05010000		71770	ALLOC OTHER STATE AG	90,711	75,000		264,000		264,000			
2500	05010000		71775	ALLOC OTHER ENTITIES	273,436	495,000		560,000		560,000			
2700	05010000	1	71781	ALLOC - PRIVATE SECT	32,960	155,000		700,000		700,000			
			79999	TOTAL DIST SUBDIVISI	495,976	1,080,000		1,754,000		1,734,000	20,000		
	05000000		99991	TOTAL FOREST LANDO	17,998,144	19,155,424	12,240,705	19,086,791	11,278,996	4,973,795	2,834,000		
					(440.05)	(440.05)	(405.31)	(432.05)	(397.31)	(23.54)	(11.20)		

1 08/18/2004
11:20:51

** B U D G E T B A L A N C E S H E E T **
2 0 0 5 - 2 0 0 6

PROG= ABD751NP
CNTL= 00004
LIB = BUDTEMP

AGENCY NO.= L48 PAGE= 011 AGENCY NAME= S A M P L E A G E N C Y
(1) (2) (3) (4) (5) (6) (7)

LINE	PROGRAM	T	BUDGET	RECONCILIATION	PRIOR YR	--- CURRENT YEAR ---			RECOMMENDED YEAR				
					ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED	
NO	LEVEL	C	CODE		TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD	

LN	PROGRAM	TC	ID		RECOMMENDED TOTAL FUNDS	GENERAL FUNDS
0100	05000000	T	A	RECONCILIATION:		
0200	05000000	T	A	II. FOREST LANDOWNER ASSISTANCE		
0300	05000000	T	A			
0400	05000000		A	APPROPRIATIONS PER ACT	19,155,424	12,240,705
REVISED PROGRAM ALLOCATION FOR CURRENT YEAR					19,155,424	12,240,705
					=====	
2000	05000000	T	B	ADJUSTMENTS FOR RECOMMENDED YEAR		
2100	05000000		B			
2200	05000000		B	TRANSFER TO PROGRAM IV.	-76,322	-76,322
2500	05000000		B	FEDERAL FUND INCREASE	1,102,076	
2600	05000000		B	OTHER FUND DECREASE	-209,000	
2650	05000000		B	5% MID-YEAR REDUCTION	-885,387	-885,387
NET ADJUSTMENTS FOR RECOMMENDED YEAR					-68,633	-961,709
					=====	
PROGRAM ALLOCATION FOR RECOMMENDED YEAR					19,086,791	11,278,996
					=====	

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PROG= ABD751NP
CNTL=      00005
LIB  = BUDTEMP

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(1)	(2)	(3)	(4)
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(5)

(6)

(7)

					(5)	(6)	(7)	RECOMMENDED YEAR				
LINE	PROGRAM	T	BUDGET		PRIOR YR	--- CURRENT YEAR ---						
					ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED
NO	LEVEL	C	CODE	DETAIL EXPENDITURE	TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD
0100	10000000			III. STATE FORESTS								
0300	10010000			PERSONAL SERVICE								
0500	10010000		10158	CLASSIFIED POSITIONS	804,307	802,579	342,579	805,000	300,000		505,000	
					(30.00)	(30.00)	(13.00)	(27.00)	(10.00)		(17.00)	
0700	10010000		10170	OTHER PERSONAL SERVI	58,692	75,235	5,235	55,000	5,000		50,000	
			19999	TOTAL PERSONAL SERVI	862,999	877,814	347,814	860,000	305,000		555,000	
					(30.00)	(30.00)	(13.00)	(27.00)	(10.00)		(17.00)	
0900	10010000		21201	OTHER OPERATING EXPE	566,812	1,138,000		1,049,000	1,000		1,048,000	
			29999	TOTAL OTHER OPERATIN	566,812	1,138,000		1,049,000	1,000		1,048,000	
1100	10010000			SPECIAL ITEMS:								
1300	10060000		36100	FIELD TRIAL AREA	59,595	120,000	70,000	80,000	30,000		50,000	
			39999	TOTAL SPECIAL ITEMS	59,595	120,000	70,000	80,000	30,000		50,000	
1500	10010000			AID TO SUBDIVISIONS:								
1700	10010000	1	71721	ALLOC CNTY-RESTRICTE	455,160	480,000		480,000			480,000	
			79999	TOTAL DIST SUBDIVISI	455,160	480,000		480,000			480,000	
	10000000		99991	TOTAL STATE FOREST	1,944,566	2,615,814	417,814	2,469,000	336,000		2,133,000	
					(30.00)	(30.00)	(13.00)	(27.00)	(10.00)		(17.00)	

1 08/18/2004
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** B U D G E T B A L A N C E S H E E T **
2 0 0 5 - 2 0 0 6

PROG= ABD751NP
CNTL= 00006
LIB = BUDTEMP

AGENCY NO.= L48 PAGE= 016 AGENCY NAME= S A M P L E A G E N C Y
(1) (2) (3) (4) (5) (6) (7)

LINE	PROGRAM	T	BUDGET	RECONCILIATION	PRIOR YR	--- CURRENT YEAR ---			RECOMMENDED YEAR							
					ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED				
NO	LEVEL	C	CODE		TOTAL FD	TOTAL	FD	GEN FD	TOTAL	FD	GEN FD	FED FD	EARMK	FD	RESTR	FD

LN	PROGRAM	TC	ID		RECOMMENDED	
					TOTAL	GENERAL
					FUNDS	FUNDS
0100	10000000	T	A	RECONCILIATION:		
0200	10000000	T	A	III. STATE FORESTS		
0300	10000000	T	A			
0400	10000000		A	APPROPRIATIONS PER ACT	2,615,814	417,814
				REVISED PROGRAM ALLOCATION FOR CURRENT YEAR	2,615,814	417,814
					=====	
2000	10000000	T	B	ADJUSTMENTS FOR RECOMMENDED YEAR		
2100	10000000		B			
2200	10000000		B	TRANSFER TO PROGRAM IV.	-81,814	-81,814
2600	10000000		B	OTHER FUND DECREASE	-65,000	
				NET ADJUSTMENTS FOR RECOMMENDED YEAR	-146,814	-81,814
					=====	
				PROGRAM ALLOCATION FOR RECOMMENDED YEAR	2,469,000	336,000
					=====	


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PROG= ABD751NP
CNTL=      00007
LIB  = BUDTEMP

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AGENT NO.	DATE	TIME	SLIP
(1)	(2)	(3)	(4)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
LINE	PROGRAM	T	BUDGET		PRIOR YR	---	CURRENT	YEAR	---	RECOMMENDED	YEAR	---
NO	LEVEL	C	CODE	DETAIL EXPENDITURE	ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED
					TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD
0100	15000000			IV. EDUCATION								
0300	15000000			PERSONAL SERVICES								
0500	15000000		10158	CLASSIFIED POSITIONS				450,000	450,000			
								(11.00)	(11.00)			
0700	15000000		10170	OTHER PERSONAL SERVI				44,000	10,000		34,000	
			19999	TOTAL PERSONAL SERVI				494,000	460,000		34,000	
								(11.00)	(11.00)			
0900	15000000		21201	OTHER OPERATING EXPE				107,500	42,500	15,000	50,000	
			29999	TOTAL OTHER OPERATIN				107,500	42,500	15,000	50,000	
1100	15000000			AID TO SUBDIVISIONS								
1300	15000000	1	71721	ALLOC CNTY-RESTRICTE				30,000			30,000	
			79999	TOTAL DIST SUBDIVISI				30,000			30,000	
	15000000		99991	TOTAL EDUCATION				631,500	502,500	15,000	114,000	
								(11.00)	(11.00)			

1 08/18/2004
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** B U D G E T B A L A N C E S H E E T **
2 0 0 5 - 2 0 0 6

PROG= ABD751NP
CNTL= 00008
LIB = BUDTEMP

AGENCY NO.= L48 PAGE= 018 AGENCY NAME= S A M P L E A G E N C Y
(1) (2) (3) (4) (5) (6) (7)

LINE	PROGRAM	T	BUDGET		PRIOR YR	---	CURRENT	YEAR	---	RECOMMENDED YEAR				
NO	LEVEL	C	CODE	RECONCILIATION	ACTUAL	ESTIMATED	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED	
					TOTAL	FD	TOTAL	FD	GEN	FD	TOTAL	FD	RESTR	

LN PROGRAM TC ID
0100 15000000 T A RECONCILIATION:
0200 15000000 T A IV. EDUCATION
0300 15000000 T A
0400 15000000 A APPROPRIATIONS PER ACT

RECOMMENDED
TOTAL GENERAL
FUNDS FUNDS

REVISED PROGRAM ALLOCATION FOR CURRENT YEAR

2000 15000000 T B ADJUSTMENTS FOR RECOMMENDED YEAR
2100 15000000 B
2300 15000000 B TRANSFER FROM PROGRAMS I, II, III, V
2500 15000000 B FEDERAL FUND INCREASE
2600 15000000 B OTHER FUND INCREASE

=====	
502,500	502,500
15,000	
114,000	

631,500	502,500
=====	
631,500	502,500
=====	

NET ADJUSTMENTS FOR RECOMMENDED YEAR

PROGRAM ALLOCATION FOR RECOMMENDED YEAR

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PROG= ABD751NP
CNTL=      00009
LIB  = BUDTEMP

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AGENT NO.	DATE	TIME	SEC
(1)	(2)	(3)	(4)

LINE NO	PROGRAM LEVEL	T C	BUDGET CODE	DETAIL EXPENDITURE	(5)	(6)	(7)	(8) RECOMMENDED YEAR					
					PRIOR YR	--- CURRENT YEAR ---							
					ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED	
					TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD	
0100	950000000			V. EMPLOYEE BENEFITS									
0300	95050000			C. STATE EMPLOYER CO									
0500	950500000	1	81300	EMPLOYER CONTRIBUTIO	4,320,740	4,395,109	3,874,819	4,213,341	3,575,199	345,142	293,000		
			89999	TOTAL FRINGE BENEFIT	4,320,740	4,395,109	3,874,819	4,213,341	3,575,199	345,142	293,000		
	950000000		99991	TOTAL EMPLOYEE BEN	4,320,740	4,395,109	3,874,819	4,213,341	3,575,199	345,142	293,000		
			99995	TOTAL S A M P L E	25,408,940	27,322,943	17,689,934	27,512,484	16,804,547	5,333,937	5,374,000		
					(493.05)	(493.05)	(441.31)	(493.05)	(441.31)	(23.54)	(28.20)		

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PROG= ABD751NP
CNTL=      00010
LIB  = BUDTEMP

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(1) (2) (3) (4)

(5) (6) (7)

				PRIOR YR	--- CURRENT YEAR ---		----- RECOMMENDED YEAR -----				
LINE	PROGRAM	T	BUDGET	ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED
NO	LEVEL	C	CODE RECONCILIATION	TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD

LN	PROGRAM	TC	ID	RECOMMENDED	
				TOTAL FUNDS	GENERAL FUNDS
0100	95050000	T	A RECONCILIATION:		
0200	95050000	T	A V. EMPLOYEE BENEFITS		
0300	95050000	T	A C. STATE EMPLOYER CONTRIBUTIONS		
0400	95050000		A APPROPRIATIONS PER ACT	4,327,410	3,807,120
0500	95050000		A EMPLOYER CONTRIBUTIONS ANNUALIZATION	67,699	67,699
				-----	-----
REVISED PROGRAM ALLOCATION FOR CURRENT YEAR				4,395,109	3,874,819
				=====	=====
2000	95050000	T	B ADJUSTMENTS FOR RECOMMENDED YEAR		
2100	95050000		B		
2200	95050000		B TRANSFER TO PROGRAM IV.	-299,620	-299,620
2500	95050000		B FEDERAL FUND INCREASE	104,852	
2600	95050000		B OTHER FUND INCREASE	13,000	
				-----	-----
NET ADJUSTMENTS FOR RECOMMENDED YEAR				-181,768	-299,620
				=====	=====
PROGRAM ALLOCATION FOR RECOMMENDED YEAR				4,213,341	3,575,199
				=====	=====

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PROG= ABD752NP
CNTL=      00011
LIB  = BUDTEMP

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AGENCY NAME= S A M P L E A G E N C Y

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
LINE	PROGRAM	T	BUDGET		---	CURRENT YR	---	---	RECOMMENDED	YEAR	---			
NO	LEVEL	C	CODE	PERS SERV SUMMARY	ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED		
					TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK	FD	RESTR	FD
			10115	DIRECTOR	84,397	86,929	86,929	86,929	86,929					
					(1.00)	(1.00)	(1.00)	(1.00)	(1.00)					
			10158	CLASSIFIED POSITIONS	11,811,459	11,643,053	10,118,334	11,120,403	9,177,932	1,150,471	792,000			
					(491.05)	(491.05)	(439.31)	(491.05)	(439.31)	(23.54)	(28.20)			
			10160	UNCLASSIFIED POSITIO	83,159	83,159	83,159	83,159	83,159					
					(1.00)	(1.00)	(1.00)	(1.00)	(1.00)					
			10170	TOTAL OTHER PERSONAL	1,211,306	394,231	114,231	368,996	123,996	10,000	235,000			
				TOTAL PERSONAL SERVI	13,190,321	12,207,372	10,402,653	11,659,487	9,472,016	1,160,471	1,027,000			
					(493.05)	(493.05)	(441.31)	(493.05)	(441.31)	(23.54)	(28.20)			
				ANALYSIS OF CHANGE										
				CHANGE CLASSIFIED PO				-522,650	-940,402					
				CHANGE OTHER PERSONA				-25,235	9,765					
				TOTAL CHANGES				-547,885	-930,637					

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PROG= ABD753NP
CNTL=      00012
LIB  = BUDTEMP

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AGENT NO.	DATE	TIME	OFF
(1)	(2)	(3)	(4)

4,320,740	4,395,109	3,874,819	4,213,341	3,575,199	345,142	293,000
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PROG= ABD754NP
CNTL=      00013
LIB  = BUDTEMP

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AGENCY NO.= L48			PAGE=	AGENCY NAME= S A M P L E A G E N C Y									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
LINE	PROGRAM	T BUDGET		PRIOR YR	--- CURRENT	YEAR ---	RECOMMENDED YEAR						
NO	LEVEL	C CODE	SOURCE OF FUNDS	ACTUAL	ESTIMATED	APPROP	ESTIMATED	APPROP	ESTIMATED	ESTIMATED	ESTIMATED		
				TOTAL FD	TOTAL FD	GEN FD	TOTAL FD	GEN FD	FED FD	EARMK FD	RESTR FD		
0100			I. GENERAL APPROPRI										
0200													
0300			A. BALANCE FROM	12,115	13,431	13,431							
0400			B. GENERAL APPRO										
0500			REGULAR APP	19,133,680	17,608,804	17,608,804	16,804,547	16,804,547					
0600			ALLOCATION										
0700			OF STATE B		67,699	67,699							
0800													
0900													
1000													
1100			C. SUPPLEMENTAL										
1200			D. SPECIAL ACTS										
1300			E. TRANSFERS FRO										
1400			F. TRANSFERS BET										
1500			G. LAPSED	-12,167									
1600			H. CARRIED FORWA	-13,431									
1700			I. APPROPRIATION	-1,228,229									
1800													
1900													
2000													
TOTAL GENERAL FUND A				17,891,968	17,689,934	17,689,934	16,804,547	16,804,547					
2100			II. DEPARTMENT REVEN										
2200													
2300			A. FEDERAL FUNDS	2,831,597	4,112,009		5,333,937		5,333,937				
2400			B. OTHER FUNDS	4,685,375	5,521,000		5,374,000			5,374,000			
2500													
2600													
TOTAL DEPARTMENT REV				7,516,972	9,633,009		10,707,937		5,333,937	5,374,000			
TOTAL FUNDS				25,408,940	27,322,943	17,689,934	27,512,484	16,804,547	5,333,937	5,374,000			
=====													
2700	RESPECTFULLY SUBMITT												
2800													
2900	GEORGE WASHINGTON												
3000	EXECUTIVE DIRECTOR												

1 PROG=ARV701NP AGENCY NO. L48 REVENUE STATEMENT-SUMMARY
 DATE= 08/18/04 NAME S A M P L E A G E N C Y
 TIME= 11:43:41

CONTROL # 1
 LIBRARY BUDTEMP

PG. LINE SCHED
 NO. NO N/T

	ACTUAL PRIOR YEAR	ESTIMATED CURRENT YEAR	ESTIMATED NEW YEAR
I. REVENUE RETAINED AND EXPENDED IN BUDGETED OPERATIONS			
A. FEDERAL FUNDS			
1. GRANTS AND MATCHING FUNDS			
039 0400 1 A	-401,690	-455,817	-455,817
	2,777,470	4,112,009	5,333,937
039 0600 1 A	455,817*	455,817*	455,817*

TOTAL GRANTS AND MATCHING FUNDS	2,831,597	4,112,009	5,333,937

TOTAL FEDERAL FUNDS	2,831,597	4,112,009	5,333,937

B. OTHER FUNDS			
039 1800 1 B	1,492,586	1,599,614	1,599,614
	4,792,403	5,521,000	5,374,000
039 2000 1 B	-1,599,614	-1,599,614	-1,599,614

TOTAL OTHER FUNDS	4,685,375	5,521,000	5,374,000

TOTAL REVENUE RETAINED & EXPENDED IN BUDGETED OPERATIONS	7,516,972	9,633,009	10,707,937
=====			
II. REVENUE FOR CREDIT TO GENERAL FUND			
A. FEDERAL FUNDS			
	1. INDIRECT/OVERHEAD COST RECOV(DETAIL ON SCHED.II)	55,291	19,742
	2. REIMBURSEMENTS (DETAIL ON SCHEDULE II)		19,742

TOTAL FEDERAL FUNDS	55,291	19,742	19,742

B. OTHER FUNDS			
	1. RECEIPTS (DETAIL ON SCHEDULE II)	243,269	250

TOTAL OTHER FUNDS	243,269	250	250

TOTAL REVENUE FOR CREDIT TO GENERAL FUND	298,560	19,992	19,992
=====			

1 PROG=ARV702NP AGENCY NO. L48

REVENUE STATEMENT-DETAILS

CONTROL # 2

DATE= 08/18/04 NAME S A M P L E A G E N C Y

LIBRARY BUDTEMP

TIME= 11:43:43

FINAL APPROPRIATION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PG.	LINE	T.	REV.	SCH	SUB	FED.		ACTUAL	ESTIMATED	ESTIMATED
NO.	NO	CD	OBJ.	N/T	FUND	PROJ	T I T L E	PRIOR YEAR	CURRENT YEAR	NEW YEAR
I. REVENUE RETAINED AND EXPENDED IN BUDGET OPERA										
A. FEDERAL FUNDS										
041	0100	2822	1 A	5055	4230		COOPERATIVE FORESTRY ASSISTANCE	1,632,591	2,482,569	3,066,900
041	0200	2822	1 A	5055	4243		CONSERVATION RESERVE PROGRAM	244,980	350,000	35,000
041	0300	2822	1 A	5055	3100		BEST MANAGEMENT PRACTICES	121,568	130,000	230,000
041	0400	2822	1 A	5055	4231		FOREST LAND ENHANCEMENT PROGRAM	62,534	60,000	599,755
041	0500	2822	1 A	5055	4234		RESOURCE CONSERVATION AND DEVELOPMENT	30,000	10,000	20,000
041	0600	2822	1 A	5055	4238		SOUTHERN PINE BEETLE	250,945	487,300	672,777
041	0700	2822	1 A	5055	4244		VOLUNTEER FIRE ASSISTANCE	87,974	185,000	187,000
041	0800	2822	1 A	5055	0012		FOREST INVENTORY AND ANALYSIS	290,000	277,140	308,505
041	0900	2822	1 A	5055	0004		WILDLAND/URBAN INTERFACE-ECONOMIC ACTION	43,736	130,000	214,000
041	0910	2822	1 A	5055	0003		WILDLAND/URBAN INTERFACE-STEWARDSHIP	13,142		
TOTAL FEDERAL FUNDS								2,777,470	4,112,009	5,333,937
B. OTHER FUNDS										
041	1000	4901	1 B	3035			SALE OF SEEDLINGS	1,098,672	1,396,000	1,200,000
041	1100	1706	1 B	3035			HUNTING AND FISHING PERMITS	54,025	50,000	60,000
041	1110	3801	1 B	3035			REFUND OF PRIOR YEAR EXPENDITURE	62,851		
041	1200	4819	1 B	3035			BURNING ASSISTANCE FEES	88,540	165,000	150,000
041	1300	4820	1 B	3035			FIRE LANE FEES	166,945	150,000	170,000
041	1400	4821	1 B	3035			TIMBER MARKING FEES	16,775	15,000	20,000
041	1500	4829	1 B	3035			REGISTRATION FEES	1,688	10,000	20,000
041	1600	4850	1 B	3035			MISCELLANEOUS FEES	24,664	25,000	40,000
041	1700	4871	1 B	3035			CONSTRUCTION OF WATER BARS	1,875	10,000	10,000
041	1800	4872	1 B	3035			STAND BY FOR PRESCRIBED BURNING	5,513	10,000	10,000
041	1900	4902	1 B	3035			SALE OF TIMBER	1,765,882	2,030,000	2,099,000
041	2000	7401	1 B	3035			RENT--RESIDENCE	19,987	20,000	20,000
041	2100	7402	1 B	3035			RENT FARM LAND	66,204	100,000	70,000
041	2200	7403	1 B	3035			RENT STATE OWNED PROPERTY	63,529	30,000	50,000
041	2300	7407	1 B	3035			RENT--EQUIPMENT	10,192	20,000	20,000
041	2400	7605	1 B	3035			DONATIONS-GENERAL PUBLIC	703	25,000	10,000
041	2500	4848	1 B	3035			STATE PARK & FOREST USER FEES	70,748	75,000	80,000
041	2600	7702	1 B	3035			INSURANCE CLAIMS REIMBURSEMENTS	40,501	50,000	50,000
041	2700	7803	1 B	3035			SALE OF SERVICES	35,615	60,000	50,000
041	2800	7810	1 B	3035			SALE OF PUBLICATIONS		10,000	
041	2900	7825	1 B	3035			COMMISSION - VENDING MACHINES	742	10,000	10,000
041	3000	7820	1 B	3035			SALE OF SURPLUS MATERIALS AND SUPPLIES	387	10,000	
041	3010	7823	1 B	3035			SALE OF RECYCLING MATERIALS	113		5,000
041	3020	7851	1 B	3958			SALE OF LAND	543,449		
041	3030	7852	1 B	3958			SALE OF BUILDINGS	2,650		
041	3100	7853	1 B	3958			SALE OF MOTOR VEHICLES	218,070	175,000	210,000
041	3200	7857	1 B	3958			SALE OF AGRICULTURE & MARINE EQUIP	10,749	75,000	20,000
041	3300	4853	1 B	3985			PRIMARY FOREST PRODUCTS ASSESSMENT	654,383	1,000,000	1,000,000
041	3310	7274	1 B	3985			TRANSFER PER PROVISIO 72.111	-233,049		
TOTAL OTHER FUNDS								4,792,403	5,521,000	5,374,000

1	PROG=ARV702NP	AGENCY NO. L48	REVENUE STATEMENT-DETAILS					CONTROL	3
	DATE= 08/18/04	NAME S A M P L E	A G E N C Y						LIBRARY BUDTEMP
	TIME= 11:43:43								
	(1) (2) (3) (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	PG. LINE T. REV.	SCH	SUB	FED.	T I T L E	ACTUAL	ESTIMATED	ESTIMATED	
	NO. NO CD OBJ.	N/T	FUND	PROJ		2002-2003	2003-2004	2004-2005	
	TOTAL RECEIPTS					7,569,873	9,633,009	10,707,937	
	=====								
	II.		REVENUE FOR CREDIT TO THE GENERAL FUND						
	A		A. FEDERAL FUNDS						
	041 3400 T	2 A	1. INDIRECT COST RECOVERY						
	041 3500	2802 2 A 2823 4230	COOPERATIVE FORESTRY ASST.						
	041 3510	2802 2 A 2823 4238	SOUTHERN PINE BEETLE						
						46,230	19,742	19,742	
						9,061			
	TOTAL INDIRECT COST RECOVERY					55,291	19,742	19,742	
	TOTAL FEDERAL FUNDS					55,291	19,742	19,742	
	=====								
	B		B. OTHER FUNDS						
	041 3570	3801 2 B 2837	REFUND PRIOR YEAR EXPENDITURE						
	041 3580	7274 2 B 2837	TRANSFER PER PROVISIO 72.111						
	041 3600	7823 2 B 2837	SALE OF RECYCLING MATERIAL						
	043 0100	7863 2 B 2837	SALE OF FIREARMS						
						10,042			
						233,049			
							100	100	
						178	150	150	
	TOTAL OTHER FUNDS					243,269	250	250	
	=====								
	TOTAL REVENUE FOR CREDIT TO GENERAL FUND					298,560	19,992	19,992	
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